

**AMENDMENTS TO SPECIFICATION**

Please amend the specification by replacing existing paragraph [0045] with the below version:

**[0045]** If so, processing continues with evaluation of the destination network address of the message (Step 102). If it is determined that default transcoding is desired before the message is sent for delivery to the destination network (Step 104), server 16 initiates or performs default transcoding (Step 106), wherein at least a portion of the multimedia content in the message is transcoded from a current coding format into a default coding format, and the (transcoded) message is then sent for delivery to the destination network corresponding to the ~~messages~~ message's address information (Step 108).